

EXHIBIT 314

JEFFERY EPSTEIN EDC COMPANIES

FINANCIAL TRUST COMPANY, INC.

1. APPLICATIONS:

(A) Original Application:

- a. Date:
 - i. Received: 12/18/98
 - ii. Accepted: 02/22/09
- b. Activity: Financial and Economic Consulting, Money Management, Investment Advisory and Financial Services
- c. Commitment:
 - i. Investment: \$300K
 - ii. Employment: 11 people
- d. Public Hearing : 04/23/99
- e. Decision Meeting: 09/07/99
- f. Governor Approval: 11/26/99
- g. Certificate: 10 years (Staggered Benefits)
 - i. Commence: 04/01/99
 - ii. Terminate: 12/31/09
- h. Incentives:
 - i. Income Tax: 100%
 - ii. Gross Receipts Tax: 100%
 - iii. Real Property Tax (Business): 100%
 - iv. Excise Tax (Machinery & Equipment): 100%
 - v. Excise Tax (Raw Materials): 100%
 - vi. Custom Duties: 1%

(B) Modification/Extension Application:

- a. Date:
 - i. Received: 12/18/98
 - ii. Accepted: 02/22/09
- b. Activity: Designated Service Business – Financial and Economic Consulting
- c. Commitment:
 - i. Investment: \$100K
 - ii. Employment: 10 people
- d. Public Hearing : 02/12/09
- e. Decision Meeting:
 - i. 11/27/09 (Tabled)
 - ii. 05/07/09 (Continued)
 - iii. 05/28/09 (Tabled)
 - iv. 10/15/09 (Approved)
- f. Governor Approval: 02/13/10
- g. Certificate: 5 years (Staggered Benefits)
- h. Incentives:
 - i. Commence: 04/01/09

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- ii. Terminate: 12/31/14
- iii. Income Tax: 81%
- iv. Gross Receipts Tax: 90%
- v. Real Property Tax (Business): N/A
- vi. Excise Tax (Machinery & Equipment): 90%
- vii. Excise Tax (Raw Materials): N/A
- viii. Custom Duties: N/A

2. PETITIONS:

(A) Suspension Request:

- a. Date: 04/04/12
- b. Period: 03/23/12 – 03/22/13 (1 Year)
- c. Decision Meeting:
 - i. 05/02/12 (Continued)
 - ii. 05/17/12 (Tabled)
 - iii. 06/21/12 (Approved)

(B) Termination Request:

- a. Date: 03/28/13
- b. Decision Meeting:
- c. Effective: 03/28/13

3. COMPLIANCE:

(A) 1st Compliance Report:

- a. Date: 04/17/08
- b. Period: 04/01/99 – 12/31/06
- c. Findings: In Compliance with All Certificate's Standard and Special Conditions

(B) 2nd Compliance Report:

- a. Date: 01/31/14
- b. Period: 01/01/07 – 12/31/08
- c. Findings: In Compliance with All Certificate's Standard and Special Conditions

(C) 3rd Compliance Report:

- a. Date: 01/31/14
- b. Period: 01/01/09 – 03/23/12
- c. Findings: In Compliance with All Certificate's Standard and Special Conditions

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SOUTHERN TRUST COMPANY, INC.

1. APPLICATIONS:

(A) Original Application:

- a. Date:
 - i. Received: 09/21/12
 - ii. Accepted:
- b. Activity: Designated Financial Services Business – Development of Financial and Biomedical Informatics
- c. Commitment:
 - i. Investment: \$400K
 - ii. Employment: 10 people (5 people immediately plus an additional 5 people by the end of the 6th year of operation)
- d. Public Hearing : 11/15/12
- e. Decision Meeting: 01/23/13
- f. Governor Approval: 05/31/13
- g. Certificate: 10 years
 - i. Commence: 02/01/13
 - ii. Terminate: 01/31/23
- h. Incentives:
 - i. Income Tax: 90%
 - ii. Gross Receipts Tax: 100%
 - iii. Real Property Tax (Business): N/A
 - iv. Excise Tax (Machinery & Equipment): 100%
 - v. Excise Tax (Raw Materials): N/A
 - vi. Custom Duties: N/A

2. PETITIONS: N/A

3. COMPLIANCE:

• Compliance Report:

- a. Date: 11/15/18
- b. Period: 02/01/13 – 12/31/17
- c. Findings: In Compliance with All Certificate's Standard and Special Conditions

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IGY-AYH ST. THOMAS HOLDING, LLC

1. APPLICATIONS:

(A) Transfer Application:

- a. Date:
 - i. Received: 04/25/07
 - ii. Accepted:
- b. Public Hearing : 05/24/07
- c. Decision Meeting: 05/04/10
- d. Approved By The Governor: N/A
- e. Certificate: Remainder of Certificate Benefit Period
 - i. Commence: 01/19/07
 - ii. Terminate: 10/31/12
- f. Incentives:
 - i. Income Tax: 100%
 - ii. Gross Receipts Tax: 100%
 - iii. Real Property Tax (Business): 100%
 - iv. Excise Tax (Machinery & Equipment): 100%
 - v. Excise Tax (Raw Materials): N/A
 - vi. Custom Duties: 1%
- g. Note: Jeffery Epstein acquired 50% interest as a passive investor on 05/29/07

(B) Extension Application:

- a. Date:
 - i. Received: 10/22/10
 - ii. Accepted: 11/12/10
- b. Activity: Marina & Upland Services
- c. Commitment:
 - i. Investment: \$210K
 - ii. Employment: 24 people
- d. Public Hearing : 11/23/10
- e. Decision Meeting: 02/24/11
- f. Governor Approval: 06/21/11
- g. Certificate: 5 years (Staggered Benefits)
- h. Commence: 03/08/10
- i. Terminate: 10/31/17
- j. Incentives:
 - i. Income Tax: 81%
 - ii. Gross Receipts Tax: 90%
 - iii. Real Property Tax (Business): 90%
 - iv. Excise Tax (Machinery & Equipment): 90%
 - v. Excise Tax (Raw Materials): N/A
 - vi. Custom Duties: 1%

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(C) Modification/Extension Application (Act 7651 & 5 years investment)

- a. Received: 03/05/18
- b. Accepted: 05/31/08
- c. Activity: Marina & Upland Services
- d. Commitment:
 - i. Investment: \$2MM
 - ii. Employment: 17 people
- e. Public Hearing : 06/05/18
- f. Decision Meeting: 07/05/18
- g. Governor Approval: N/A
- h. Certificate: 10 years (Staggered Benefits)
 - i. Commence: 03/08/15
 - ii. Terminate: 10/31/27
- i. Incentives:
 - i. Income Tax: 81%
 - ii. Gross Receipts Tax: 90%
 - iii. Real Property Tax (Business): 90%
 - iv. Excise Tax (Machinery & Equipment): 90%
 - v. Excise Tax (Raw Materials): N/A
 - vi. Custom Duties: N/A

2. PETITIONS: N/A

3. COMPLIANCE:

(A) 1st Compliance Report:

- a. Date: 04/24/17
- b. Period: 01/19/07 – 12/31/12
- c. Findings: Out of Compliance
 - i. Retirement Benefits – Accepted \$500.97 Contribution Made to Workforce Development Fund
 - ii. Contractors & Subcontractors Have Valid Business License – Paid \$5,000 to the Industrial Promotion Fund
 - iii. Compliance Clearance Granted

(B) 2nd Compliance Report:

- a. Date: 04/24/17
- b. Periods: 01/01/13 – 12/31/17
- c. Findings: Out of Compliance
 - i. Procurement Procedures – Paid \$6,000 Fine to the Industrial Promotion Fund
 - ii. Long-term Disability Insurance during 2015 – Paid \$5,000 Fine to the Industrial Promotion Fund
 - iii. Compliance Clearance Granted